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**JUSTICE OF THE PEACE
OF WARD SIX /DISTRICT TWELVE
Bordelonville, Louisiana**

Financial Statements
As of and for the Year Ended December 31, 2001

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/6/02

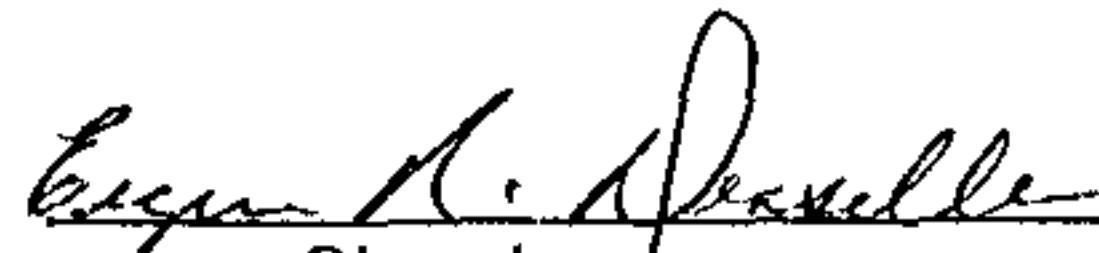
**JUSTICE OF THE PEACE
OF WARD SIX /DISTRICT TWELVE**
Bordelonville, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2001

Required by Louisiana Revised Statute 24:514 to
be filed with the Legislative Auditor
within 90 days after the close of the fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Eugenia R. Desselle, a Justice of the Peace of Ward Six of Avoyelles Parish, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Justice of the Peace as of December 31, 2002, and the results of operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.


Signature

Sworn to and subscribed before me, this 17th day of February, ~~18~~⁰².


NOTARY PUBLIC

Justice
Address

Eugenia R. Desselle
791 Big Bend Road

Telephone No.

Moreauville, Louisiana 71355
318-997-2129

Statement B

Eugenia R. Desselle, Justice of the Peace
of Ward Six District Twelve
Bordelonville, Louisiana

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2001**

REVENUES

State salary supplement--\$900.00
Parish Salary-----\$1700.00
Fees:
Civil Suits-----\$240.00
Weddings-----\$ 90.00
Bill of Sales-----\$ 30.00
Act of Donation-----\$10.00

Total Revenues=\$2,970.00

EXPENDITURES

Operating services, materials,
and supplies, travel expenses,
long distance telephone calls---\$400.00

EXCESS OF REVENUES---\$2570.00

OTHER FINANCING SOURCES---NONE

**EXCESS OF REVENUES OVER
EXPENDITURES-----\$2,570.00**

FUND BALANCE AT BEGINNING OF YEAR	0
FUND BALANCE (DEFICIT) AT END OF YEAR	NO DEFICIT

**JUSTICE OF THE PEACE
OF WARD SIX /DISTRICT TWELVE
Bordelonville, Louisiana
Financial Statements
As of and for the Year Ended December 31, 2002**

INTRODUCTION

{Include specific information about the court, such as:

1. How the court was created, including making reference to the specific Louisiana Revised Statutes.

Justices of the Peace were first mentioned in Title IV of the 1845 Louisiana State Constitution, Article 62 of Title IV provided that "the judicial power shall be vested in a supreme court, in district courts, and in justices of the peace." {La. Const. Art. 62 (1845) }

Article V Section 20 of the 1974 Constitution states---Mayor's Court and Justices of the Peace Courts existing on the effective date of the Constitution are continued, subject to change by law.

2. The purpose of the court.

~~Section One of the 1974 Constitution~~---The judicial power is vested in the Supreme Court, Courts of Appeal, District Courts, and other courts authorized by the Article V.

The jurisdiction of the justices of the peace shall never exceed, in civil cases, the sum of three thousand, exclusive of interest, subject to appeal to the district court in such cases as shall be provided for by law. They shall have criminal jurisdiction, as committing magistrates only, and shall have the power to bail or discharge, in cases not capital or necessarily punishable at hard labor, and may require bonds to keep the peace.

3. Name of Justice

Eugenia R. Desselle

4. The population of the district or the number of people served.

964 registered voters. (I could not get any population statistics from the Census Bureau for Ward Six).

5. Number of employees or an explanation there are no employees.

No employees. Justice of the Peace does her own clerical work, filing, keeping minutes of court, etc.

5. Quantitative information about the court's operations , including:
Approximately 20 Criminal charges filed
Approx. 10 Consultations in lieu of charges filed
Approx. 20 Resolved disputes
Approx. 20 Warrants signed
3 Civil Suits and 2 Weddings; 3 Bill of Sales; 1 Act of Donation

Also set approximately 20 bonds through out the year.

(I was told over the telephone that I did not have to complete Part C)

A. BASIS OF PRESENTATION

The accompanying financial statements of the Justice of the Peace of Eugenia R. Desselle have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**JUSTICE OF THE PEACE
OF WARD SIX /DISTRICT TWELVE**
Bordelonville, Louisiana
Notes to the Financial Statements, continued

B. REPORTING ENTITY

The justice of the peace is an independently elected local official. The court is fiscally dependent on the parish and state for operating costs. However, the court operates independently of the parish and the state and is not considered a component unit of either entity. The accompanying financial statements present information only on the funds maintained by the justice of the peace.

C. FUND ACCOUNTING

General Fund The justice of the peace maintains as the principal fund of the court a General Fund. All revenues and expenses of the ward court are recorded in the fund.

Agency Fund The Agency Fund accounts for assets that are held by the court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the GAAP basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues:

State salary supplement--\$900.00
Parish Salary--\$1700.00

SubTotal=\$2,600.00

3 Civil Suits at \$80.00 each = \$240.00
1 Act of Donation --\$10.00
3 Bill of sales at \$10.00 each= \$30.00
2 Weddings at \$45.00 each = \$90.00

SubTotal=\$370.00

Total Revenues=\$2,970.00

Expenditures

Miscellaneous office supplies such as envelopes, paper, paper clips, printer inkjet cartridges.
Long distance telephone calls.
Gas expenses for travel for weddings, to settle disputes, to go to the Parish Court House and to attend Parish Justice of the Meetings.

Total Expenses for the Year--\$400.00

E. BUDGET PRACTICES

(This space should be used to describe any budget practices of the justice of the peace.)

**JUSTICE OF THE PEACE
OF WARD SIX /DISTRICT TWELVE
Bordelonville, Louisiana
Notes to the Financial Statements, continued**

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes amounts in demand deposits, interest-bearing demand deposits, and time deposits as follow:

G. INVESTMENTS

Investments are limited by R.S. 33:2955 and the court's investment policy. Investments, valued at fair market value, include the following: None

H. RECEIVABLES

The receivables of \$_____ at _____, 19____, are as follows:

J. LEASES

The justice of the peace has the following leases: None

H. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____